

ABSTRACT

A system creates records identifying items supporting tax determination. The system includes an input processor for receiving information identifying a service provided to a specific entity and to be at least partially paid for by said specific entity. A

5 data processor automatically, identifies the type of the service identified in the received information and allocates a predetermined tax related identification code to the service based on the service type and incorporating the allocated code, together with information identifying the service, in data representing a record. An output processor processes the data representing the record for output in response to a user command.